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Ellen Grzelak

Name of Person Signing (Type or Print)

Signed: Julle Mizelah

Customer No. 24024

Patent

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application	on of: Gibbs, Alan Timothy	Examiner: Dan	iel V. Venne
Serial No.:	10/554,178) Art Unit: 361	7
Filed:	October 21, 2005	Confirmation No.:	7862
For:	AMPHIBIOUS VEHICLE STEERING))	o.: 30451/04014

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT

Dear Examiner Venne:

In response to the non-final Office Action mailed September 22, 2009, the Applicant's undersigned representative submits the following amendments and remarks. The amendments to the claims are intended to place this application in condition for allowance. A fee of \$550.00 for a three-month of extension of time is due in connection with the filing of this amendment. Please charge the fee to Deposit Account No. 03-0172, order number 30451/04014. While it is believed that no other fees are due as a result of entering this amendment, the Commissioner is hereby authorized to charge any and all additional fees incurred as a result of entering this amendment to Deposit Account No. 03-0172, order number 30451/04014.